--- The Cigarette Paper Stamps of [6-10-D] ---

From its introduction in 1933, the excise tax on cigarette papers, until increased by the second wartime Budget of June 24, 1940, was 2¢ per 100 sheets, or fraction thereof. I am of the opinion, without any substantial reason, that initially the *upright* and *inverted* cancellations were a quality control procedure dividing the month into two parts.

--- FX-36 - perforated 12 - with an *UPRIGHT* cancellation - scanned at 150% scale ---

coded **6-10-D / CC3** for September 1933

coded **6-10-D / BD3** in November 1933

1933	1934	1935	1936
---	AA4	AFA	---
---	BA4	BFA	---
---	CA4	CFA	---
---	AB4	AFB	---
---	BB4	BFB	---
---	CB4	---	---
---	AC4	---	---
---	---	---	---
CC3	---	---	---
AD3	---	---	---
---	BED	---	---
CD3	CED	---	---

--- FX-36 - perforated 12 - with an *INVERTED* cancellation ---

1933	1934	1935	1936	1937	1938
---	AA4	AFA	---	---	---
---	BA4	BFA	---	---	---
---	CA4	CFA	---	---	---
---	---	AFB	---	---	---
---	BB4	BFB	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
CC3	---	---	---	---	CIC
AD3	---	---	---	---	---
BD3	BED	---	---	---	---
CD3	---	---	---	---	---

--- FX-98 - imperforate - with an *UPRIGHT* cancellation ---

coded **6-10-D / BFB** in May 1935

1935	1936	1937	1938	1939	1940	-X-
---	---	---	AIA	AJA	AKA	AXA
---	---	---	BIA	BJA	BKA	BXA
---	---	---	CIA	CJA	CKA	CXA
---	AGB	---	AIB	AJB	---	AXB
BFB	---	---	BIB	BJB	---	---
CFB	---	---	CIB	CJB	---	CXB
---	---	AHC	AIC	AJC	---	AXC
---	---	BHC	BIC	BJC	---	---
---	---	CHC	CIC	CJC	---	---
---	---	AHD	AID	AJD	---	---
---	---	BHD	BID	BJD	---	BXD
---	---	CHD	CID	CJD	---	CXD

--- FX-98 - imperforate - with an *INVERTED* cancellation ---

coded **6-10-D / CFB** in June 1935

1935	1936	1937	1938	1939
---	AGA	AHA	---	---
---	BGA	BHA	---	---
---	CGA	CHA	---	---
---	AGB	AHB	---	---
---	BGB	BHB	---	---
CFB	CGB	CHB	---	---
AFC	AGC	---	---	---
BFC	BGC	---	---	---
CFC	CGC	---	---	---
AFD	AGD	---	---	---
BFD	BGD	---	---	---
CFD	CGD	---	---	---

AHA occurs doubled

--- FX-62 - perforated 11 - with an *UPRIGHT* cancellation ---

coded **6-10-D / AGB** in April 1936

1935	1936	1937	1938	1939	1940
---	---	---	---	---	---
---	---	---	---	---	---
---	---	CHA	---	---	---
---	AGB	---	---	---	---
---	---	BHB	---	---	---
---	---	---	---	---	---
---	---	AHC	---	---	---
---	BGC	---	---	---	---
---	CGC	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---

--- FX-62 - perforated 11 - with an *INVERTED* cancellation - scanned at 150% scale ---

coded **6-10-D / AGB** in April 1936

1935	1936	1937	1938	1939	1940
---	---	---	---	---	AKA
---	---	---	---	BJA	BKA
---	CGA	---	---	CJA	---
---	AGB	---	---	---	---
BFB	---	---	BIB	BJB	---
---	---	---	CIB	CJB	---
---	---	---	---	AJC	---
---	---	---	BIC	BJC	---
---	---	CHC	CIC	CJC	---
---	---	---	AID	AJD	---
---	---	---	---	BJD	---
---	---	---	---	CJD	---

From mid-1937 it seems that the *imperforate* stamps would be cancelled in the ***upright*** position, and the *perforated* stamps would be cancelled in the ***inverted*** position.

--- The [- X -] Cancellations ---

It has been stated that the [**- X -**] cancellations were used on cigarette papers intended for sale at the canteens of the various governmental hospitals and institutions across the country.

3 mm. **6-10D**

4 mm. **6-10D**

All of the early [**- X -**] codes use the 3 mm. **6-10D** company code (September 1936 - August 1938), while the final example (apparently coded for December) uses the 4 mm. **6-10D**, which was introduced to production in June 1939.

1) From 1933 until August 1936, the company code was **6-10-D** in 3½ mm. heavy Gothic letters.
- the manufacturer's sales tax was increased from 6% to 8%

2) From September 1936 to August 1938, the code was **6-10D** in 3½ mm. heavy Gothic letters.
- the up-front purchase of excise tax stamps was introduced

3) From September 1938 to May 1939, the code was again **6-10-D** in 3½ mm. heavy Gothic letters.

4) From June 1939 to March 1940, the code was **6-10D** in 4 mm. heavy Gothic letters.

5) Series [**- X -**] reportedly for cigarette papers destined for use in government hospitals and canteens, uses the Gothic 3½ mm. company code **6-10D** which ran from September 1936 until August 1938, with the exception of [**CXD**] which bears the June '39 / March '40, 4 mm. Gothic, company code **6-10D**.

The manufacturer's sales tax, calculated after the excise tax is added, was 6% until 1936, and 8% from thence until 1951, when it became 10%.

Chris Ryan, in a letter of August 5th 1996, states the following: "*Regarding payment of the excise duty, the purchasing of the duty stamp up-front only began in April of 1939 as per regulations issued under a 1938 amendment to the Excise Act.*"

Thus it would seem that the change in the company code from **6-10-D** to **6-10D** in September 1936 was occasioned by the increase in the manufacturer's sales tax from 6% to 8%. And it would seem that the change from **6-10D** to **6-10D** in June 1939 was occasioned by the payment *up-front* for the excise duty stamp. Just where that leaves the date of production of the [**- X -**] series is a mystery to me. Is the **X** simply a generic for *any year*, and the month indicated by the first and third letters run the gamut from 1936 to 1938. In any case **6-10D / CXD** could only be December 1939 - when the 4 mm. company code was in vogue.

January	**6-10D / AXA**	February	**6-10D / BXA**
March	**6-10D / CXA**	April	**6-10D / AXB**
May	---	June	**6-10D / CXB**
July	**6-10D / AXC**	August	---
September	---	October	---
November	**6-10D / BXD**	December	**6-10D / CXD**

--- The numbered cancellations on the cigarette paper stamps of [6-10-D] ---

From its introduction in 1933, the excise tax on cigarette papers, until increased by the second wartime Budget of June 24th 1940, was 2¢ per 100 sheets or fraction thereof. The Imperial Tobacco switch from letter coding to number coding began on April 1st 1940.

--- on the **2¢ blue**, "three leaf", BABN excise tax stamp (from April 1st 1940 to June 24th 1940) ---

--- FX-98 - imperforate - with an *UPRIGHT* cancellation - scanned at 150% scale ---

	01	**---**	**03**	**---**	**05**	**06**	**07**	**---**	**09**
---	**---**	**12**	**13**	**14**	**15**	**16**	**---**	**18**	**19**
20	**---**	**22**	**23**	**24**	**25**	**26**	**27**	**28**	**29**
30	**---**	**32**	**33**	**34**	**35**	**36**	**37**	**38**	**39**
---	**41**	**42**	**43**	**44**	**45**	**---**	**---**	**48**	**---**

--- FX-62 - perforated 11 - with an *INVERTED* cancellation - scanned at 150% scale ---

	---	**---**	**---**	**04**	**---**	**---**	**---**	**---**	**---**
10	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
---	**21**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
---	**31**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
40	**---**	**---**	**---**	**---**	**---**	**46**	**---**	**---**	**---**

The appearance of **48** in the upright sequence seems to be unusual, since the imperforate 5 cent overprint **FX-136** can be found below numbered as **47**. Probably the code number up to **48** had been printed prior to the tabling of the Budget, and these pre-numbered sheets were then overprinted with **5** to satisfy the new tax. Either a sheet missed the overprint and was used at 2 cents, or an additional 3 cent blue excise tax stamp was affixed to the pack.

Some feel that the numbers represent batches of perhaps 100,000 stamps (i.e. 1,000 panes). My difficulty with this theory is that some of the numbers, e.g. **62** on **FX-51** - the *two-leaf* inverted overprint [**5** on 2¢] - could hardly cover 100,000 copies of the overprinted stamp - the item is just too scarce. However, **62** is also found inverted on the *three-leaf* overprint [**5** on 2¢], and on the **5**¢ yellow-ochre George V War Tax stamp so perhaps the requisite total could have been attained.

The letter coding ends with March 1940 at **6-10-D / CKA**, and the number sequence (from **01** to **46**) probably covers the time period from April 1st to June 23rd 1940, or approximately eighty-four calendar days (12 weeks).

--- Budget of June 24th 1940 ---

When the Budget of June 24th 1940 increased the excise duty on cigarette papers from 2¢ to 5¢ per hundred, the company overprinted their remaining sheets of the ABN 2¢ two-leaf excise tax stamp with a 6½ mm. black Gothic *one-time* surcharge / company code **62 / 5 / 6-10D**. Both the Harry Lussey and the Bill Rockett copies of **FX-51** - the inverted **5** on the *two-leaf* blue excise tax stamp **FX-36** - are coded **62**. The collection does not contain a copy of this item to illustrate.

--- the 6½ mm. **black** Gothic **5** overprint on the **2¢ blue,** *three-leaf*, excise tax stamp ---

--- FX-136 - imperforate - with an *UPRIGHT* cancellation ---

---	---	---	---	---	---	---	**47**	---	**49**
50	**51**	**52**	**53**	**54**	**55**	**56**	---	**58**	---
---	---	---	---	---	---	---	---	---	---

--- FX-112 - perforated 11 - with an *INVERTED* cancellation - scanned at 150% scale ---

---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	**57**	---	---
---	---	**62**	---	---	---	---	---	---	---

The 5 cent number sequence (from **47** to **405**) covers the time period from June 24th 1940 to June 23rd 1942, or 779 calendar days.

--- Budget of June 24th 1940 (continued) ---

As an interim measure under the Budget of June 24th 1940, Customs & Excise, Ottawa, emptied their vaults of the perforated ABN **5¢ ochre-yellow** George V Inland Revenue "War Tax" stamps **FWT-11**.

A letter coded cancellation **6-10D / BKD** (from November 1940) occurs on **FWT-11** in both the *upright* and *inverted* positions. Why was the letter code used in November, when all the others have been number coded? Were these copies already in the company vault prior to the tax increase?

--- FWT 11 - perforated 11 - with an *UPRIGHT* cancellation ---

---	---	62	---	---	---	---	67	---	---
70	---	72	---	---	---	76	---	---	---
---	---	---	---	84	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	103	---	---	---	---	---	---
---	---	112	---	---	115	---	---	---	119
---	---	122	123	---	---	---	127	128	---
---	---	---	---	---	---	---	---	---	---

--- FWT 11 - perforated 11 - with an *INVERTED* cancellation ---

---	---	62	---	---	---	---	67	---	---
70	---	72	---	---	---	76	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	103	---	---	---	---	---	---
---	---	---	---	---	115	---	---	---	---
---	---	---	---	124	---	---	---	128	---
---	---	---	---	---	---	---	---	---	---

--- Budget of June 24th 1940 (continued) ---

The following five cent three leaf excise tax stamps run from **56** to **404**. This should cover the period extending from July 4th 1940, until the excise tax on cigarette papers was increased from five to six cents on June 24th 1942. Most of those missing in the following sequence can be found on the *perforated* **FX-66** on the next page.

--- FX 99 - imperforate - with an *UPRIGHT* cancellation ---

---	---	---	---	---	---	56	---	58	59
60	61	---	63	64	65	66	---	68	69
---	71	---	73	74	75	---	77	78	79
80	81	82	83	---	85	86	87	88	89
90	91	92	93	94	95	96	97	98	99
100	101	102	---	104	105	106	107	108	109
110	111	---	113	114	---	116	117	---	---
120	121	---	---	---	125	126	---	---	129
---	131	---	133	---	135	136	---	138	---
140	141	---	---	144	145	---	147	---	149
---	151	152	153	154	155	156	157	158	159
160	161	162	163	164	165	166	167	168	169
170	171	172	173	174	---	176	177	178	179
---	181	182	183	184	---	186	187	---	189
190	191	192	---	194	195	196	197	198	---
200	201	---	203	204	205	---	207	208	209
210	---	212	213	214	215	---	217	218	219
220	221	---	223	224	225	226	227	228	---
230	231	232	233	234	235	---	237	238	239
240	241	---	243	---	---	246	247	248	---
250	---	252	253	254	255	256	257	258	---
260	---	---	263	264	265	266	---	268	269
---	271	---	---	---	---	276	277	---	---
---	---	---	---	---	---	286	287	288	289
290	291	292	293	294	295	296	297	298	299
---	301	302	303	304	305	306	307	308	309
310	311	---	313	314	315	316	317	318	319
---	321	322	323	324	325	---	327	328	329
330	331	---	333	334	335	336	337	---	339
340	341	342	---	344	345	346	347	348	349
350	---	352	353	354	355	356	---	358	359
360	361	362	363	---	365	366	367	368	---
370	371	372	373	374	375	376	377	378	379
380	381	---	383	---	385	386	387	388	389
390	391	392	393	394	395	396	---	398	399
400	401	402	---	404	---	---	---	---	---

--- Budget of June 24th 1940 (continued) ---

--- FX66 - perforated 11 - with an *INVERTED* cancellation ---

---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	128	---
130	---	132	---	---	---	---	---	---	139
---	---	142	143	---	---	146	---	148	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	175	---	---	---	---
180	---	---	---	---	185	---	---	188	---
---	---	---	193	---	---	---	---	---	199
---	---	202	---	---	---	206	---	---	---
---	211	---	---	---	---	---	---	---	---
---	---	222	---	---	---	---	---	---	229
---	---	---	---	---	---	236	---	---	---
---	---	242	---	244	---	---	---	---	249
---	251	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
300	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
320	---	---	---	---	---	326	---	---	---
---	---	332	---	---	---	---	---	338	---
---	---	---	343	---	---	---	---	---	---
---	351	---	---	---	---	---	357	---	---
---	---	---	---	364	---	---	---	---	369
---	---	---	---	---	---	---	---	---	---
---	---	382	---	384	---	---	---	---	---
---	---	---	---	---	---	---	397	---	---
---	---	---	---	---	---	---	---	---	---

--- The Budget of June 23rd 1942 ---

The Budget of June 24th 1942 (6 George VI, Chapter 32, Section 15 - August 1, 1942) increased the excise duty on cigarette papers to 6¢ per one hundred sheets or fraction thereof.

--- FX-100 - imperforate - with an *UPRIGHT* cancellation ---

---	---	---	---	---	---	**406**	**407**	**408**	**409**
410	**411**	**412**	---	**414**	**415**	**416**	**417**	**418**	---
420	**421**	**422**	---	**424**	---	**426**	**427**	**428**	**429**
430	**431**	**432**	**433**	**434**	**435**	**436**	**437**	---	**439**
---	**441**	**442**	**443**	**444**	**445**	**446**	**447**	---	**449**
450	**451**	**452**	**453**	---	**455**	**456**	**457**	---	**459**
---	**461**	**462**	**463**	**464**	---	**466**	**467**	**468**	---
---	**471**	**472**	---	**474**	---	**476**	**477**	**478**	**479**
480	**481**	**482**	**483**	---	**485**	**486**	**487**	**488**	**489**
---	**491**	---	**493**	**494**	---	**496**	**497**	---	**499**
500	**501**	**502**	**503**	**504**	**505**	**506**	**507**	**508**	**509**
510	**511**	**512**	**513**	**514**	**515**	**516**	**517**	**518**	**519**
520	**521**	**522**	**523**	**524**	**525**	**526**	**527**	**528**	**529**
530	**531**	**532**	**533**	**534**	---	**536**	---	---	---

The six cent excise tax period extended from June 24th 1942 until March 2nd 1943, and apparently covered **536 - 406** = 131 numbers. Most of the numbers missing occur on the *perforated* **FX-67**.

--- FX 67 - perforated 11 - with an *INVERTED* cancellation ---

---	---	---	---	---	---	---	---	---	---
---	---	---	**413**	---	---	---	---	---	**419**
---	---	---	**423**	---	**425**	---	---	---	---
---	---	---	---	---	---	---	---	---	---
440	---	---	---	---	---	---	---	**448**	---
---	---	---	---	---	---	---	---	---	---
460	---	---	---	---	**465**	---	---	---	**469**
---	---	---	**473**	---	---	---	---	---	---
---	---	---	---	**484**	---	---	---	---	---
---	---	**492**	---	---	**495**	---	---	**498**	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---

--- the Budget of March 3rd 1943 (overprints) ---

When the Budget of March 3rd 1943 (7 George VI, Chapter 11, section 5 - April 21, 1943) increased the excise duty on cigarette papers to 8¢ per hundred sheets, BABN overprinted their 5¢ and 6¢ blue “three-leaf” excise tax stamps with an 8 mm. Gothic **8** in dark blue ink.

--- FX-137 - imperforate - 8 on 5 cents - with an *UPRIGHT* cancellation ---

540	---	---	---	---	545	546	547	548	549
550	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	624	---	---	---	---	629
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---

--- FX-138 - imperforate - 8 on 6 cents - with an *UPRIGHT* cancellation ---

---	---	---	---	---	---	---	537	538	539
540	541	542	543	544	545	546	547	548	549
550	551	552	---	554	---	556	557	558	559
560	561	---	563	---	---	---	567	---	---
---	---	---	---	---	575	---	---	---	---
---	---	---	---	---	---	---	587	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	658	---

--- the Budget of March 3rd 1943 (the definitive stamp) ---

When the Budget of March 3rd 1943 (7 George VI, Chapter 11, section 5 - April 21, 1943) increased the excise duty on cigarette papers to 8¢ per hundred sheets, BABN issued the 8¢ “three-leaf” Excise tax stamp.

--- FX-101 - imperforate - 8 cents - with an *UPRIGHT* cancellation - scanned at 150% scale ---

---	---	---	---	---	---	556	557	558	559
560	561	562	---	564	565	566	567	---	569
---	---	572	573	---	575	576	577	578	579
580	581	---	583	584	585	586	587	588	589
590	591	592	593	594	---	---	---	598	---
600	601	602	603	604	605	606	606	608	609
610	611	612	613	614	615	616	617	618	---
620	621	622	623	624	---	626	---	628	629
630	631	---	633	634	635	---	---	---	---
---	---	---	643	644	---	---	647	---	649
---	---	---	653	---	655	---	657	658	---
---	---	---	---	664	---	666	---	668	669
---	671	672	---	---	675	---	---	---	---
---	681	682	683	684	685	---	687	688	689
690	---	692	693	694	695	696	697	---	699
700	701	702	703	704	705	706	707	708	709
---	711	712	713	714	715	716	717	718	719
720	721	722	723	724	725	726	727	728	729
730	731	---	---	734	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---

Note: numbers **638** ↓↓, **676** ↓↓and **715** ↑↓also occur with the cancellation *doubled*.

Jim Hansen had a copy of the **red eight cent** imperforate **FX-102** (which he has now sold) that carried a cigarette paper cancellation. I have seen the copy, but I do not remember the cancellation code. Perhaps my memory is faulty - was this the stamp that bore the cigarette paper coding?

--- the Budget of March 3rd 1943 (the definitive stamp) ---

When the Budget of March 3rd 1943 (7 George VI, Chapter 11, section 5 - April 21, 1943) increased the excise duty on cigarette papers to 8¢ per hundred sheets, BABN issued the 8¢ “three-leaf” Excise tax stamp.

--- FX-69 - perforated 11 - 8 cents - with an *INVERTED* cancellation ---

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---	---	---	---	---	---	636	---	638	---
640	641	642	---	---	645	646	---	648	---
650	651	652	---	654	---	656	---	---	659
660	661	---	663	---	665	---	667	---	---
670	---	---	673	---	---	676	677	678	679
680	---	---	---	---	---	686	---	---	---
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710	---	---	---	---	---	---	---	---	---
720	---	---	723	---	---	---	---	---	---
---	---	732	733	---	---	736	737	738	739
740	741	742	743	744	745	746	747	748	749
750	751	752	753	754	755	---	---	---	---

--- FX-69 - perforated 11 - 8 cents - with an *UPRIGHT* cancellation ---

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--- Miscellaneous Cancellations on the *three-leaf* Excise Tax stamps ---

--- multiple mimeographed in red ink - 54 / 10-D - reading vertically ---

FX-98 - 2 cents, blue, imperf, reading vertically down

FX-98 - 2 cents, blue, imperf, reading vertically down, doubled

FX-62 - 2 cents, blue, perf 11, reading vertically down

FX-62 - 2 cents, blue, perf 11, reading vertically up

FX-99 - 5 cents, blue, imperf, reading vertically down

FX-99 - 5 cents, blue, imperf, reading vertically up

FX-100 - 6 cents, blue, imperforate, reading vertically down

Although I have not seen a copy of these red mimeographed stamps still attached to their package, I presume from their denominations (2¢ / 5¢ / 6¢ / 8¢) that they were used on cigarette papers.

--- Miscellaneous Cancellations on the *three-leaf* Excise Tax stamps ---

--- multiple mimeographed in red ink - 10-D / 54 - reading vertically ---

FX-138 - **8** on 6 cents, blue, imperf, reading vertically down

FX-101 - 8 cents, blue, imperf, reading vertically down

--- a single, black, typographed - **10-D / 54** - reading horizontally ---

FX-101 - 8 cents, blue, imperf, applied upright

FX-101 - 8 cents, blue, imperf, applied inverted

FX-69 - 8 cents, blue, perforated 11, applied inverted

An inverted cancellation copy of **FX-101** has been previously illustrated on a package of **Zig-Zag** cigarette papers.

--- a single, black, typographed - **10-D / 54** - reading horizontally inverted ---

FX-69 - 8 cents, blue, perf 11, applied inverted, a pair

FX-70 - 8 cents, red, perf 11, applied inverted, a pair

FX-70 - 8 cents, red, perf 11, applied inverted

FX-102 - 8 cents, red, imperf, applied upright

It seems from the "**ZIG-ZAG**" cigarette paper package (illustrated on the following page) that the **54-10D** code was applied by their Canadian distributor.

--- **ZIG-ZAG** cigarette papers, coded with **10-D / 54** ---

Chris Ryan reports, by e-mail, that "Zig-Zag" papers were made in France, and that the excise stamp was applied by their Canadian distributor prior to their sale in this country. Thus the **10-D / 54** code belongs to their distributor.

--- a single, typographed [**10-D / 175**] reading vertically ---

FX-62 - 2 cents, blue, perf 11,
in purple ink, reading vertically up

FX-62 - 2 cents, blue, perf 11,
in black ink, reading vertically down

FWT-11 - 5 cents, olive-yellow, perf 12, typographed - **10-D / 175** in black ink, reading vertically up

--- a single, typographed - **10-D / 175** - reading vertically ---

FX-69 - 8 cents, blue, perf 11,
in black ink, reading vertically up

FX-69 - 8 cents, blue, perf 11,
in black ink, reading vertically down

--- the following carry tobacco **10-D / 175** cancellations, and were probably used for cigarette tubes ---

FX-71 - 10 cents, blue, perf 11,
in black ink, reading vertically up

FX-80 - 50 cents, blue, perf 11,
in black ink, reading vertically up

--- horizontal cancellations by **1-18-E** ---

FX-62 - 2 cents, blue, perf 11,
in purple ink, reading horizontally

FWT-11 - 5 cents, yellow, perf 12,
in black ink, reading horizontally

FX-19 - $10 orange, perf 12,
coded **6-10-D / AC4** in July 1934

FX-19 - $10 orange, perf 12,
coded **6-10-D / AED** in October 1934

[FX 19]	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
1934	--	--	--	--	--	--	AC4	--	--	AED	BED	--

When it was first enacted in 1933, the initial excise duty on cigarette papers was 2¢ per 100 papers, or fraction thereof. It is probable that the $10 orange Excise Tax stamps illustrated above were used on cases of 500 packages already prepared *without* stamps and boxed in the warehouse when the method of levying the excise tax was changed, and cases were ex-warehoused and stamped at $10 when shipped.

"*From 1883 to 1934 the accumulated duty for an entire month was payable on the first day of the following month. From 1934 to 1939 the duty was payable only when the goods were entered for consumption ex-factory or warehouse*." (ex: letter from Chris Ryan on August 26th 1996).

From the collection of Jim Hansen a copy of **FX-19** coded **6-10-D / BED**

--- The Excise Tax on Cigarette Tubes ---

23-24 George V, Chapter 50 - May 23, 1933 - 4¢ per 100 cigarette tubes

24-25 George V, Chapter 42 - June 28, 1934 - 3¢ per 100 cigarette tubes

wartime Budget of September 12th 1939 - 2¢ per 100, or fraction thereof

wartime Budget of June 24th 1940 - 5¢ per 100, or fraction thereof

wartime Budget of April 30th 1941 - 10¢ per 100, or fraction thereof

wartime Budget of June 23rd, 1942 - (6 George VI, Chapter 32, Section 16 - August 1, 1942) ---

12¢ per 100, of fraction thereof

wartime Budget of March 3rd, 1943 - (7 George VI, Chapter 11, Section 6 - April 21, 1943) ---

14¢ per 100, or fraction thereof

--- a multiple, purple, rollered -**128 - 10D** - reading vertically up ---

FX-26 - **14 Cents** on the 7 cent, brown, dark blue o.p., perf 12

FX-118 - **14** on the blue 50 cents, perforated 11

unlisted - **14 Cents** on the blue 70 cents, rollered **28-10-D** by “Arthur Morin”, St. Jacques, l’Achigan, P.Q.

--- from the C.R.S. Bulletin # 92, of April 1948, as reported by Colin Makepeace ---

“Ottawa tells me that no 14¢ and 28¢ excise tax stamps have been authorized, because they are only used on cigarette tubes, on which the rate of tax has changed frequently since it was imposed and on which it may change again without much notice. Since the numbers of these stamps needed are small, it is thought more economical to produce them by surcharging obsolete or little used values.” Evidently Ottawa finally had a change of heart as the definitive perforated 14 cent blue, three-leaf excise stamp **FX-74** was finally prepared.

--- Miscellaneous Cancellations ---

--- horizontal cancellations by **13-10-D** - “Compagnie de Tabac”, Terrebonne, P.Q. ---

FX-62 - 2 cents, blue, perf 11,
in aqua ink, reading horizontally

FWT-11 - 5 cents, yellow, perf 12,
in aqua ink, reading horizontally

--- cancelled by **1-10-D** - “W. C. Macdonald Tobacco”, Montreal, P.Q. ---

FX-62 - 2 cents, blue, perf 11,
purple ink, reading vertically up

FX-66 - 5 cents, blue, perf 11,
purple ink, reading horizontally

--- cancelled by **2-50-E** - “Norfolk Planters Limited”, Toronto, Ontario ---

FX-65 - 4 cents, blue, perforated 11, in black ink, reading horizontally

--- at 70% SCALE ---

3” x 9” x 1⅛” - brass plated - complete with 25 packages of **O-K / PURE / WHITE / PAPERS**, stamped with **FX-138**, blue, **8** on 6 cents, imperforate, all cancelled **537 / 6-10D**
(these cigarette paper packages are illustrated on the next page)

--- FULL SCALE - (from the previous page) ---

FX-138 - **8** on 6 cents, imperforate, as used on one of the 100 leaf packages
taken from the preceding **O.K.** cigarette paper holder.
All of these cancellations read as **537 / 6-10D**

---

100 leaves, 50 booklets per carton, were listed at $5.67 net (sales tax included) in January 1947.

--- at 70% SCALE ---

3” x 6” x 2” - an empty container for ***Chantecler*** cigarette papers

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March 10th 2014 - JBH